



Generation NEXT: Conservation Tools

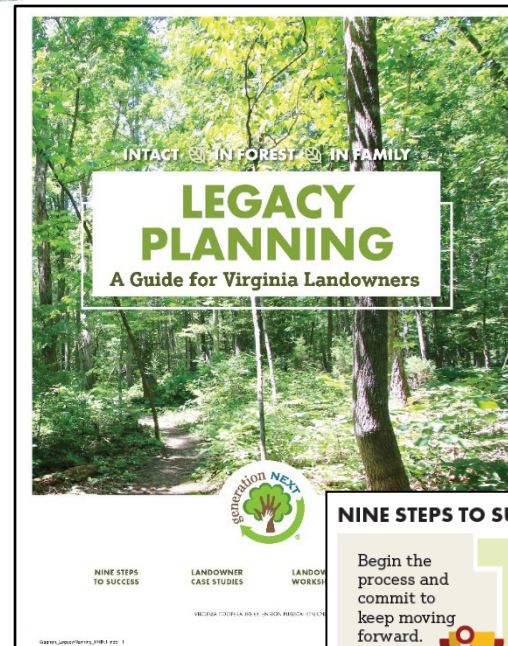
Karl Didier, VDOF
Woods & Wildlife Conference
February 11, 2023



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The Conservation Tools:

1. Forest Stewardship Management Plan (FSMP)
2. “Land Use” Taxation
3. Agricultural & Forestal Districts
4. Conservation Easements
5. Century Forest



NINE STEPS TO SUCCESSFUL LEGACY PLANNING

1
Begin the process and commit to keep moving forward.



2
Determine your family assets.



3
Write down long-term goals for your land.



4
Hold a family meeting.



5
Gather or create essential documents.



6
Establish your legacy planning team.



7
Determine the legal, financial, and conservation tools available to help you meet your goals.



8
Provide opportunities for your family to learn about and enjoy your woodlands.



9
Revisit your plan on a regular basis and adapt as your land, assets, and family change.



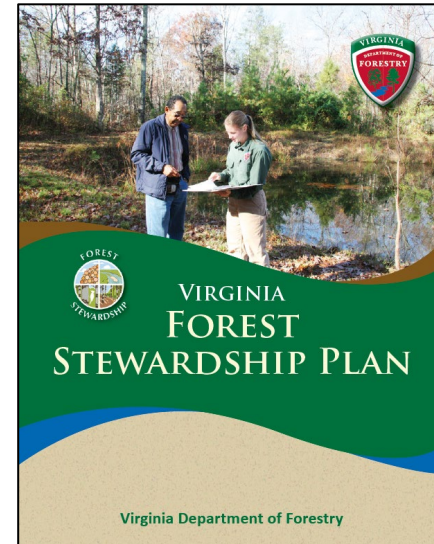


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Forest Stewardship Management Plan

(aka, Woodland Mgt. Plan)

- Promote good forest mgt practices
- Help landowners meet multiple goals
(timber for income, wildlife, controlling invasives...)
- FSMP & recommended practices can help landowner qualify for cost-share programs
(e.g., Cons Reserve Prog, Wildlife Habitat Improvement Prog, [link](#))
- Can be developed by consulting foresters or VDOF (small fee, financial help available)



More info & to find a forester:

<https://dof.virginia.gov/forest-management-health/landowner-assistance/>



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One of the biggest challenges: Property Taxes





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“Land Use” Taxation

- County-level program to encourage landowners to keep rural land uses
- Lowers taxes by assessing property value at current use
- Types: Forestal, Agricultural, Horticultural, & Open Space
- Requirements:
 - ◆ Land must stay in production for at least 5 years
 - ◆ Minimum acreage (20 for forest, 5 for the others)
 - ◆ If LU changes, localities can charge rollback taxes + interest

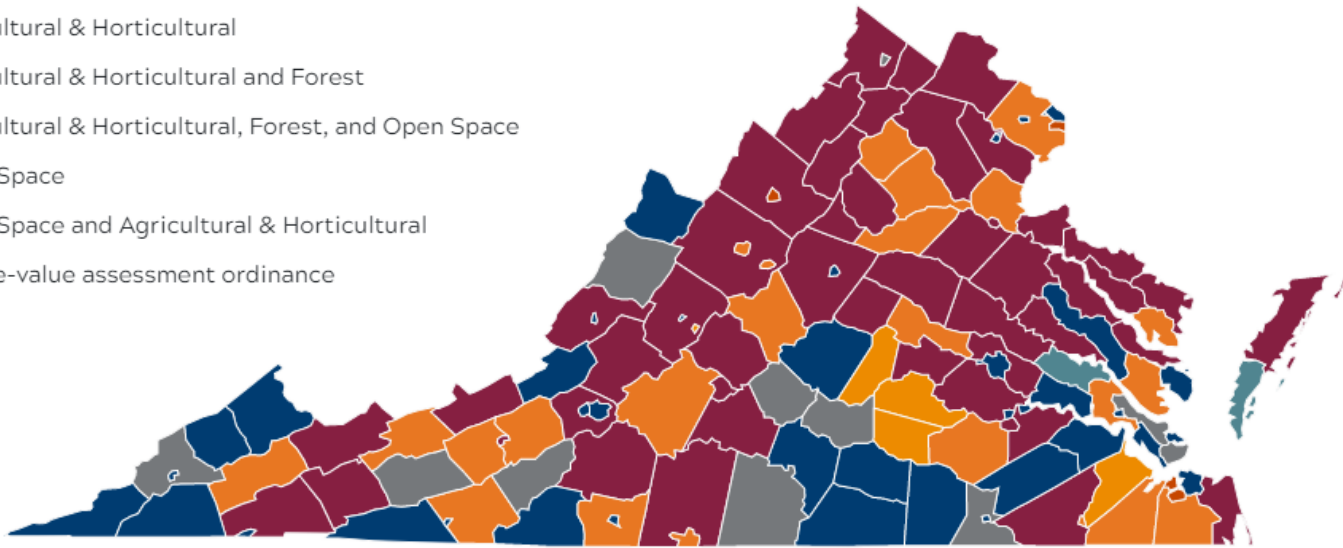




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Tax Year (TY) 2023: Counties and Cities* with Use-Value Assessment Ordinances

- Agricultural & Forestal Districts Only
- Agricultural & Horticultural
- Agricultural & Horticultural and Forest
- Agricultural & Horticultural, Forest, and Open Space
- Open Space
- Open Space and Agricultural & Horticultural
- No use-value assessment ordinance



<https://luva.aaec.vt.edu/estimates/>

*Counties/Cities are identified from annual use-value reports and may differ from actual implementation. Contact government officials in each county/city for the current use-value implementation. Not all participating cities are identified on this map.

For more info on Land Use Taxation: <https://aaec.vt.edu/extension/use-value.html>, or
Google “Virginia Land Use Taxation Extension”

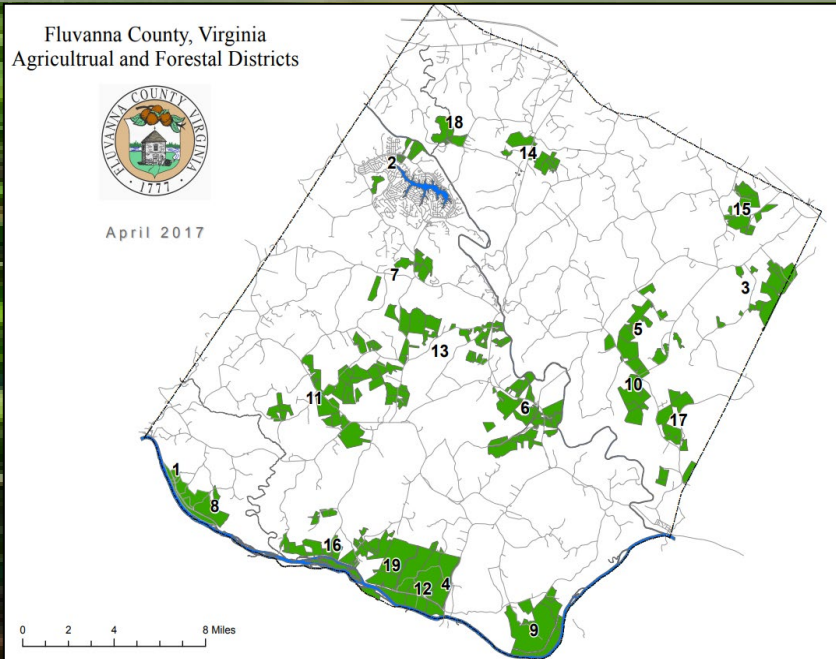
Agricultural and Forestal Districts

- A zone specifically for ag or forest production
- Voluntarily formed by a group of landowners who apply to the county

Fluvanna County, Virginia
Agricultural and Forestal Districts



April 2017



Benefits:

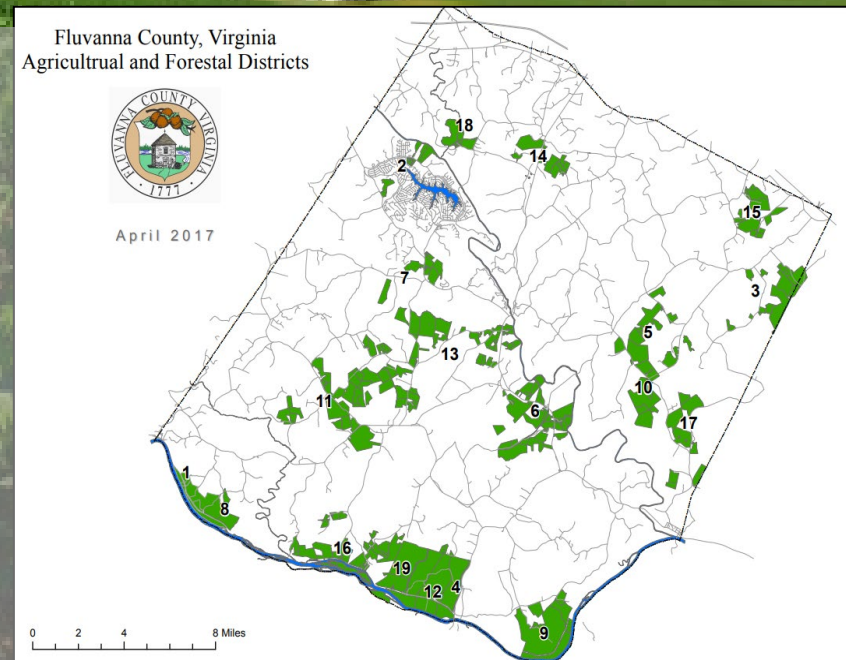
- Fluvanna County, Virginia
Agricultural and Forestal Districts
- April 2017
-
- 0 2 4 8 Miles

Agricultural and Forestal Districts

Key requirements:

- Minimum core area of 200 acres of contiguous parcels
- Agree not to convert land to other uses for 4-10 years
- Enquire with your County Board of Supervisors or Agricultural Districts Advisory Committee
- More detail at the Virginia Farm Bureau:

https://www.vafb.com/Portals/FBA/PDFs_and_Resources/membership_at_work/Agricultural%20-%20Forestal%20Districts%20FAQ%20Sheet%2011-1-17.pdf





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What is a Conservation Easement?

- Legal Agreement
 - Limits future development to...
 - Protect conservation values
 - Perpetual



Prepared by:
Attorney Name & VSB#
Company
Mailing Address
City, State Zip

After recording return to:
Virginia Department of Forestry
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
Attn: Karl Didier

Insurer: [Insert name of Title Insurance Company here]

PARCEL ID NO. [Insert parcel ID number(s) here]

Consideration: \$0.00

Exempted from recordation tax
under the Code of Virginia (1950), as amended,
Sections 58.1-811 (A) (3), 58.1-811 (D)
and from Circuit Court Clerk's fee under Section 17.1-266 and 17.1-279 (E)

THIS DEED OF GIFT OF EASEMENT is made and entered into this ____ day of ((Month)), 2021 (the "Effective Date"), ((by and between if two parties / among if between three or more parties)) ((Legal Owner)), whose address is _____ ("Grantor"); the **COMMONWEALTH OF VIRGINIA, DEPARTMENT OF FORESTRY**, whose address is 900 Natural Resources Drive, Suite 800, Charlottesville, Virginia 22903 ("Grantee") (the designations "Grantor" and "Grantee" refer to the Grantor and Grantee and their respective successors and assigns); ((mortgage or lien holder, if applicable)) (the "Bank"); and _____ and _____, Trustees (the "Trustees").

((Additional Grantor, if applicable)) ("Additional Grantor"), ((insert wife/husband)) of Grantor, joins in the execution of this deed to evidence ((his/her)) consent to the conveyance of this Easement herein made and its exclusion from the augmented estate of Grantor pursuant to Section 64.2-305 of the Code of Virginia (1950), as amended. The Additional Grantor is to be indexed as a grantor by the Circuit Court Clerk's Office.

The ((Grantor, Grantee, Bank, Trustees, as applicable)) are sometimes referred to herein in part or collectively as the "Parties" or individually as a "Party."

WITNESSETH:

R1. WHEREAS, Grantor is the owner in fee simple of real property situated on ((road or highway)) in ((Name of County)) County, Virginia (the "County"), containing approximately [####] acres as further described below (the "Property"), and desires to give and convey to Grantee a perpetual conservation and open-space easement over the Property as herein set forth (the/this "Easement");



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Conservation Values?





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How do they limit development?

Typical restrictions:

- ◆ Number of divisions
- ◆ Number & size of dwellings & structures



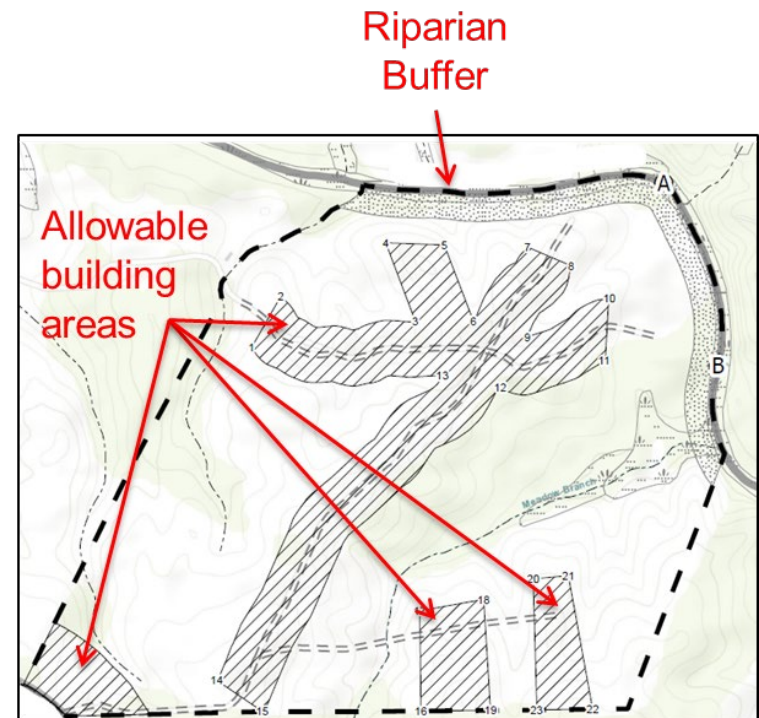


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How do they limit development?

Typical restrictions:

- ◆ Number of divisions
- ◆ Number & size of dwellings & structures
- ◆ Location of building areas
- ◆ Prohibit commercial & industrial activities (other than ag, forestry, rec, hunting...)
- ◆ Exclude or limit activities in special zones (riparian buffers, HPAs)





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But what CAN you do on an easement?

With a conservation easement, the landowner continues to own, use, and control the land.

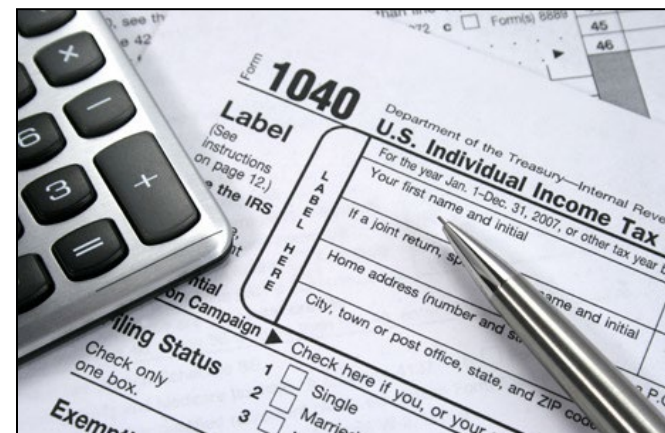


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Potential Tax Benefits of Conservation Easements

- Federal Charitable Gift Deduction
- Virginia Land Preservation Tax Credit (LPTC) & tax credit market
- Lower local property taxes (maybe)

VOF Description of Tax Benefits
<https://www.vof.org/resources/library/>





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Key Points

- Perpetual... run with the land, through purchases & inheritances
- Extremely difficult to reverse
- Big decisions for families & the holder (effort, costs) – big, forever restrictions
- But, if you love your land...





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Easement Holders in Virginia



We work with the people who work the land.

Search for easement holders in the state at: <https://www.dcr.virginia.gov/land-conservation/help-protect>
<https://www.findalandtrust.org/states/virginia51>



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- Recognition Program
- Requirements:
 - Same family for 100+ years
 - 20+ acres
 - Lived on or managed by descendent of original owners
 - History of timber harvesting or forest management

CenturyForests@dof.virginia.gov



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Meeting your goals?

Conservation Tool	Intact	In Forest	In the Family
None			
Forest Management Plan		X	
Land Use Tax Rate	X	X	
Ag & Forestal District	X	X	
Conservation Easement	X	X	
Century Forest	X	X	X
Woodland Legacy Planning	X	X	X



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Contact

Karl Didier

**Forestland Conservation Program
Manager**

434-459-8278

karl.didier@dof.virginia.gov

